GOVERNMENT OF INDIA.

CIRCULARS

ISSUED FROM THE OFFICE

OF THE

Comptroller General of Accounts

DURING THE YEAR

1867-68.

CALCUTTA:
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GOVERNMENT OF INDIA.

CIRCULARS

ISSUED FROM

THE OFFICE OF THE

COMPTROLLER GENERAL OF ACCOUNTS

DURING THE YEAR 1867-68.

Circular No. 52, dated 15th April 1867.

The Government of India in the Financial Department, having, under date the 13th instant, sanctioned the transfer of the payment and audit of the charges on account of the Trigonometrical and Topographical Surveys of India, from the Military to the Civil Department from 1st proximo, I have the honor to request that you will issue the necessary instructions to Treasury Officers under your control to pay charges on account of those Departments from that date.

2. I beg to forward for your guidance copies of the Rules which will regulate Payments or Advances to the above Departments from Treasuries, as well as the manner of their audit and record in your office. The Rules have been prepared in communication with the heads of the Departments mentioned, and have also been approved by the Government.

RULES for the payment, audit and adjustment of charges on account of the Trigonometrical and Topographical Surveys.

FIXED CHARGES.

At the commencement of the official year, the Superintendents of the Departments will intimate to the Comptroller General the totals of the authorized amounts of fixed charges payable by Treasury Officers from month to month, together with the names of the treasuries from which they should be made payable.

2. The Comptroller General will communicate the above to the Accountants General, and the Deputy Accountants General concerned, who will inform the Treasury Officers under them of the amounts payable by them on account

of salaries, and instruct them to pay all salary bills on presentation with reference to the Superintendents' advice referred to, and forward them to their respective Accountants General. Any variations subsequently taking place will also be intimated by the Superintendents to the Comptroller General, and through the proper channel to Treasury Officers.

3. In cases when a Survey party or a Surveyor is transferred from one district to another, and no notice of such transfer has been given by the Accountant General to the Treasury Officer at the latter, the pay bill of the party or officer may be cashed at the treasury of the district to which they or he is transferred on presentation of the bill accompanied by a last Pay Certificate. The vouchers will accompany the bi-monthly list of payments to be forwarded by the Treasury Officers to the Accountants General.

4. The Accountants General, &c., on receipt of the aforesaid bills with the monthly lists of payments of their Treasury Officers will adjust their amounts to debit of "Government of India" in their Monthly Accounts Current, and forward them to the Comptroller General, Treasury Branch, for final audit and adjustment.

5. The Treasury Department will keep the usual registers of audit, leave, &c., as in case of other Civil charges, and adjust deductions on account of subscriptions to Service Funds, &c.

CONTINGENT CHARGES.

6. Letters of Credit will be issued from the Treasury Branch on the application of the Superintendents in favor of Survey Officers on any treasury in India.

7. Treasury Officers will cash cheques drawn against the Letters of Credit, and charge their amounts in the lists of payments rendered to their respective Accountants General, and these latter will debit the sums thus drawn to "Government of India" in their Accounts Current with that Government.

8. Survey Officers will account for these advances by crediting them in their accounts of Contingent Expenditure, which they will render to the Treasury Branch of the Comptroller General's Office.

9. The Contingent Bills will be charged in the above account, but forwarded in the first instance to the Superintendent for primary examination and countersignature.

10. That Officer will, after countersigning them, send them into the Treasury Branch of the Comptroller General's Office for final audit, and that Branch, will, on passing the bills, advise the several officers concerned of their having been passed.

11. Should retrenchments be made in the Treasury Branch, they will be duly intimated to the Officers concerned in the advices of audit, which will also contain a Certificate of the correctness or otherwise of the Balance of the officers' accounts.

Circular No. 53, dated 6th May 1867.

I have the honor to request your attention to the following instructions, relative to a revised procedure authorized by Government for the audit and adjustment of the accounts of the Forest Department.

2. Excepting in the Madras and Bombay Presidencies, where the arrangements now in force for the management of Forest Accounts will continue intact, the control of Forest Accounts and Expenditure will be exercised by the local Accountants General,—Controllers of Public Works Accounts ceasing to have any connection with them.

3. Executive Forest Officers will render their accounts either direct to the Accountant General, or where such an Office exists, as in British Burmah and the North-Western Provinces, to a separate Office of Forest Accounts.

4. The forms of account to be used in the Forest Department are set forth in detail in the accompanying list; and separate printed copies of the forms are annexed for the information and guidance of all concerned.

5. The Accounts of Forest Executive Officers will consist (1) of a Cash Book, (2) a Timber Account, and (3) a Store Account.

6. The Cash Book will, in principle, be the same as the unclassified Cash Account of Treasury Officers, and should be kept by Executive Forest Officers in Form No. 6, all transactions being entered daily in the order of their occurrence, and supported by vouchers which should be numbered with a monthly consecutive series of numbers. Reference should be made against each item in the Cash Account to the Head of Service under which the item of receipt or expenditure is to be classed. The details of payments will appear in the vouchers which are to accompany the Cash Book. Forms Nos. 7 and 8 have been prescribed for such vouchers. They will, under all circumstances, be signed as "passed for payment" by the Executive Forest Officer. The forms of vouchers for Forest Revenue, Remittances to public treasuries and other items will be similar to those used in the Revenue Accounts.

7. Forest Revenue realized by the auction sale of timber should be supported by the account sales of the auctioneer. For forests where the timber is sold standing, the passes or licenses granted for timber or forest produce removed by the purchaser should be despatched to the Accountant General through the Conservator, to serve as a check on the credits in the accounts of the officer charged with the collection of the revenue.

8. Subsidiary to the Cash Book will be a Contractor's and Disburser's Ledger, in which an account will be kept with every Contractor or Disburser for all advances or payments on account; the payments being entered on the Dr. side of the account, and all recoveries in cash or value of work done during the month being entered on the Cr. side of the Ledger. At the close of the month, the several personal accounts will be summed up by the Executive Forest Officer, and an abstract thereof prepared in Form No. 9, and sent with the Cash Book to the Accountant General or to the Central Office of Forest Accounts, as the case may be.

9. The monthly Timber Accounts for which Forms Nos. 10, 11, and 12 are suggested may be adopted or modified according to the local circumstances of each Province.

10. The monthly Store Account to be submitted by Executive Forest Officers will be prepared according to Form No. 13, which should be adopted uniformly for all Provinces.

11. The accounts of subordinates of the Forest Department, who are authorized to make disbursements, should be sent daily to the Executive Forest Officer of their division, and included by him in his Cash Book for the month to which the account relates. The accounts received after the close of the month should be incorporated in the Cash Book for the following month. Forest revenue realized by District Officers*, and expenditure incurred by them, should also appear in the accounts of Forest Officers. For this purpose, it is necessary, that District Officers should send their statements of Forest receipts and charges with

* Grazing dues and proceeds of sale of timber on Rukhs and grazing lands administered by Civil Officers to be credited to Land Revenue. *Financial letter to Accountant General, Punjab, No.* 1317, *dated* 12*th March* 1867.

the vouchers to the Conservator of Forests, for inclusion in the Divisional Forest Officer's accounts.

12. In Provinces where the returns and accounts of Executive Forest Officers are rendered to a Central Office of Forest Accounts, the following abstracts and accounts will be prepared in that Office under the general control and supervision of the Conservator, and be submitted to the Accountant General for audit and record in his Office :—

I.—Monthly abstract and summary of Forest Revenue (Form No. 16).

II.—Monthly abstract of Expenditure (Form No. 17).

III.—Monthly summary of Expenditure (Form No. 18).

IV.—Monthly Cash Account Current with List of objectionable items (Form No. 19).

13. The Accountant General, on receipt of the above returns, will, after the requisite audit and examination, record the monthly receipts and charges in his monthly accounts in provincial totals under the heads prescribed for the Forest Budget Estimates. Should there be any objectionable items, they would be entered in the list of objectionable items on the back of the account current, and should be held as unadjusted items standing at the personal debit of the Forest Officers.

14. The Accountant General should send these lists of objectionable items to the Conservator, with full explanation to enable him to state his opinion whether they should be passed or retrenched. Retrenchments agreed upon by the Accountant General and the Conservator should be notified to the Forest Officers, with the request to recover the amount in cash or to deduct the amount from payments to the same individual.

15. In Provinces where the accounts are rendered direct to the Accountant General, he will, after the preliminary scrutiny and examination as to the agreement of the items of the stock account, the revenue and expenditure, the correctness of the vouchers &c., abstract the monthly receipts and charges in divisional abstract books according to Form No. 20, and furnish extracts therefrom month by month to the Conservator of Forests, to keep him acquainted with the results of the operations of the Department as exhibited in the accounts.

16. At the end of the year, the Accountant General will prepare an annual abstract Cash Account with a summary of Revenue and Expenditure to accompany the account as a voucher. The abstract cash account with the summary prepared according to Forms Nos. 21 and 22 should be submitted to the Local Government, a copy being furnished to the Conservator of Forests.

17. The Annual Accounts and Statements prescribed in Forms Nos. 23 to 28 will be prepared either in the Office of Forest Accounts, or by the Conservator of Forests.

18. The heads of classification of Forest Revenue and Expenditure will be those already prescribed in Financial Resolution No. 2331, dated 15th September 1864, and entered in detail in Form No. 20.

19. Where refunds of revenue are adjusted by a deduction from the revenue due from the same persons, they may appear as deductions from the revenue received, but when any refunds have actually been made in cash, they must appear under a separate head of Allowances, Refunds and Drawbacks on the expenditure side of the account.

20. When an advance of pay and allowances under rule or competent sanction is made at the prescribed monthly rate of salary of the payee, it should be issued on a bill for the amount, and charged as a final payment in the accounts of the Forest Officer.

21. Any advance of a lump sum which may be recoverable from some future pay bill will be charged to a head of Advances Recoverable on the Books of the Accountant General,—the Forest Officer, however, keeping a record of it in a *plus* and *minus* memorandum, in which he will report monthly to the Accountant General the progress in the adjustment of all advances of this kind, which may be recoverable through his agency.

22. Payments to subordinates for carrying on works, will be charged against the work even before its completion, an estimate for the work having been first sanctioned. In this case, the

Forest Officer will keep a record of the payments for his own guidance in charging for the residual amount that may be due on final completion of the work, when the detailed bill will be submitted, and the payments made from time to time will be exhibited in a memorandum at the foot of the bill.

23. Payments to Contractors for carrying on works, will, when they admit of classification, be charged in the same way as that prescribed for similar payments to subordinates.

24. All advances which cannot be charged to a specific head of service will remain under Advances Recoverable on the Books of the Accountant General.

25. Refunds of Revenue and Advances irrecoverable will, in every instance, require the orders of the Local Government; but should any item exceed Rs. 1,000 in the case of irrecoverable advances, and Rs. 10,000 in the case of refund of revenue, they should be reported for the confirmation and orders of the Government of India.

26. Forest Budget Estimates are to be prepared in accordance with the rules now in force in the Public Works Department. Executive Forest Officers will make themselves acquainted with those rules.

27. On receipt of the Budget Orders of the Government of India, the Local Government will cause a Budget Appropriation Statement to be prepared, exhibiting the amounts allotted to each Budget heading and to each working division. If in the course of the year, transfers from one heading to another be sanctioned, revised Appropriation Statements should be prepared. These Appropriation Statements will be the guide of the Officer charged with the audit of Forest Expenditure.

28. Funds for Forest Expenditure will be supplied by means of letters of credit on public treasuries in favor of Executive Forest Officers.

29. Application for funds should be made by the Divisional Forest Officer to the Conservator of Forests, who will countersign the application and transmit it to the Accountant General. The

latter Officer will assign the credits within Budget limits, and give notice to the Forest Officers of the credits assigned to each. The applications for letters of credit will be according to Forms Nos. 1 and 2. Divisional Forest Officers, on the credits being assigned by the Accountant General, will draw money according to their requirements by means of cheques—the sums actually drawn being written off the Treasury Officers' Accounts.

30. The rules of the Civil Department will be followed in the audit of all Forest Establishment Charges. Bills for travelling allowances and contingent charges should be countersigned by the Conservator of Forests. Salary bills according to sanctioned scales may be sent direct to the Accountant General, or the Officer charged with the audit of such expenditure.

31. The transfer of Forest Accounts to the Civil Account's Department will take effect from the 1st May 1866, or the beginning of the official year 1866-67. The Accounts for that year should be recast in the new forms.

32. Immediate steps should be taken for the introduction of the new system; and the foregoing instructions should be circulated to Forest Officers and others concerned, with such subsidiary instructions as the local circumstances of each Province may seem to require.

ENCLOSURE OF CIRCULAR No. 53, DATED 6TH MAY 1867.

List of Forms to be used, in the Forest Accounts of all Provinces, excepting Madras and Bombay.

No of Form.	Designation	Prescribed or Suggested.	REMARKS.
	1st Class.—Forms to be submitted by Executive Forest Officers. (No. 2 by Conservator of Forests.)		
1	Application for credits	Prescribed.	To be submitted by Executive Officers to the Conservator of Forests
2	List of credits to be granted by Accountant General	"	To be sent by the Conservator of Forests to the Accountant General.
3	Establishment Bill	"	
4	Travelling Allowance Bill	"	
5	Journal of Occupation	"	
6	Cash-book	"	
7	Cash payment voucher	"	
8	Voucher for daily labour	"	
9	Extract from Contractors' and Disbursers' Ledger	"	
10	Monthly Timber Account	Suggested	
11	Account of trees felled	"	
12	Statement of Timber sales	"	
13	Monthly list of Stores received and issued	Prescribed	
14	Half-yearly Statement of Receipts and Issues of Stores	"	
15	Statement of Timber at Depôts ...	Suggested.	
	2nd Class.—Forms to be prepared either by the Conservator of Forests, or by the Officer in charge of the Provincial Office of Forest Accounts, or by the Accountant General as explained under "Remarks."		
16	Monthly abstract and summary of Forest Revenue	Prescribed	Forms 16 to 21 are for use in those provinces only where there are Offices of Forest Accounts, they should be used for abstracting the accounts of Executive Forest Officers. Forms 16 to 19 will be submitted to the Accountant General from the Office of Forest Accounts, after preliminary scrutiny by the Conservator, or an Officer specially authorized for this purpose The monthly Cash Account Current (Form 19) may be for the whole Province showing the transactions of the different Divisions in one amalgamated account. The entries in this account will exhibit totals only of Revenue and Expenditure, the detailed Statements, Nos. 16, 17 and 18 being the vouchers for these entries.
17	Monthly abstract of expenditure ...	"	
18	Monthly summary of expenditure	"	
19	Monthly Cash Account Current with list of Objectionable Items	"	
20	Divisional Abstract Books	"	The use of forms similar to Nos. 20 and 21, showing totals for each Division, is recommended to the Accountant General in those Provinces, where the accounts are rendered direct to this Officer
21	Annual summary of Revenue and Expenditure	"	
22	Annual Abstract Cash Account ...	"	This account will be amalgamated for the whole Province It will be prepared by the Accountant General, where the accounts are rendered to him direct; in the other Provinces, it will be prepared in the Office of Forest Accounts, and will be verified by the Accountant General This account will exhibit totals only, but it will be supported by the detailed statement (Form 21) as a voucher
23	Annual Statement of Outstandings and Liabilities of the Department ..	"	Forms Nos 23 to 28 will be prepared in the Office of Forest Accounts, or where the accounts are rendered direct to the Accountant General by the Conservator of Forests
24	Annual Statement of Timber brought to Depôts from the Forests	Suggested.	
25	Annual Timber Account ...	"	These forms, together with Nos. 21 and 22, should accompany the Annual Progress Report of Forest management in the different Provinces.
26	Annual Statement of Amounts realized by sales	"	
27	Annual Statement of Expenditure on account of Timber	"	
28	Annual Account of Forest Revenue ...	Prescribed.	

[For the above enumerated Forms *in extenso*, see annexure]

FORMS PRESCRIBED, OR SUGGESTED TO BE USED, IN THE FOREST ACCOUNTS OF ALL PROVINCES, EXCEPTING MADRAS AND BOMBAY.

(PRESCRIBED.)

No. 1.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Application for Credits on the under-mentioned Treasuries to meet the anticipated expenditure in the Sutlej Division for the period from 1st May 1865 to 1st December 1865.

No. of Budget headings.		Budget headings.	Amount.	REMARKS.
			Rs.	
A	I	Timber expenses		
	II	Purchase of stock		
	III	Feed and keep of cattle		
	IV	Rent of leased Forests		
	V	Charges in collecting revenue on grass, &c.		
	VI	Plantations		
	VII	Forest work		
	VIII	Forest survey		
	IX	Experiments on timber		
	X	Communications and Buildings ...		
B	I	Salaries...		
	II	Travelling allowances		
	III	Contingencies		
		To be granted at—		
		Simla Treasury Rs. ...		
		Phillour „ „ ...		
		Total Credits applied for ...		
		Memorandum of balance estimated to be on hand on 1st May 1865.		
		Rs.		
		Cash		
		Drawing Account, Simla Treasury		
		„ „ Phillour Treasury		
		Total ...		

Simla, 1st April 1865.

Depy. Consvr. of Forests, Sutlej Division.

Approved

Consvr of Forests, Punjab.

[PRESCRIBED.]

No. 2.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

List of Credits required by Executive Officers.

Names of Officers.	Treasury on which Credits required.	Amounts of Credits.	REMARKS.
		Rs.	
A. B.	Simla	10,000	May to December 1865.
	Phillour	5,000	
C. D.	Lahore	2,000	May to July 1865.
	Sealkote	20,000	
	Total ...	37,000	

Conservator of Forests, Punjab.

[PRESCRIBED.]

No. 3.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Establishment Bill of the Sutlej Division, Forest Department, Punjab, for the month of May 1865.

No.	Situations and Names.	Rate of Salary.	Amount of Salary.	Total of each Class.	Signature.
	Total ...				

_____,

Deputy Conservator of Forests, Sutlej Division.

[PRESCRIBED.]

No. 4.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Travelling Allowance Bill of the Sutlej Forest Division, Punjab, for the month of May 1865.

No.	Situations and Names.	Voucher accompanying.	Particulars of charge.	Items.	Total payable to each individual.	Signature.
					Grand Total ...	

Simla, 1*st June* 1865.

_____,

Depy. Consvr. of Forests, Sutlej Division.

Approved

_____,

Consvr of Forests.

[PRESCRIBED.]

No. 5.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Journal of occupation and duties of CAPTAIN A. B., *Deputy Conservator of the Sutlej Division, during the month of May* 1865.

Date.	Localities visited.		Distance.	Days at Rs. per day.	Date of previous visit.	Remarks and observations made during the journey.
	From	To	Miles.			

Simla, 1st April 1865.

_____,

Depy. Consvr. of Forests, Sutlej Division.

Approved

_____,

Consvr. of Forests, Punjab.

[PRESCRIBED.]

No. 6.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

DR. *Cash Book of* CAPTAIN A. B., *Deputy Conservator of Sutlej Division, for the month of May* 1865. CR.

Date of Receipt.	No. of Voucher.	Particulars.	Receipts		Head of Service	Date of Payment.	No. of Voucher.	Particulars.	Payments		Head of Service
			Cash.	Bank or Treasury.					Cash.	Bank or Treasury.	

Details of the balances of cash and on the drawing accounts to be shown at foot.

Simla, 1st *June* 1865.

_____,

Depy. Consvr. of Forests, Sutlej Division.

[PRESCRIBED.]

No. 7.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Head of Service. } X Communication. No. of Voucher. } 1

PARTICULARS.	AMOUNT.		
	Rs.	As.	P.
Received from C. D., Overseer of the Lower Sutlej Forests, the sum of five hundred Rupees, for making a timber-slide from the Dippi Forests, 1,200 feet long, at an average gradient of 30° (Contract work)	500	0	0

PANWI VILLAGE, *The 5th May* 1865. } ALI BUX, *Contractor.*

This amount of Rs. 500 has been disbursed by me,

C. D.,

Overseer, Lower Sutlej Forests.

Passed for Five hundred Rupees.

A. B.,

Depy. Consvr., Sutlej Division.

[PRESCRIBED.]

No. 8.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Daily labor on sundry works from 1st to 10th May 1865.

No. of Voucher. } 2

Head of Service.	Particulars of work.	Progress.			Description of labor and materials.		Rate.		Amount.		Remarks.
		Previous.	Now exhibited.	Total during current year.		No.	At	Per	Per item.	Total per work.	

_____,

Depy. Consvr. of Forests, Sutlej Division.

[PRESCRIBED.]

No. 9.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Abstract of entries in Contractors' and Disbursers' Ledger during May 1865.

No. of Account in Ledger.	Name of Contractor or Disburser.	Particulars of work.	DEPARTMENT DEBITOR.			DEPARTMENT CREDITOR.				BALANCE DUE.	
			Balance due from last month.	Recoveries in cash, and value of supplies or work done during month.	Total.	Balance outstanding from last month.	Number of items in Cash Book.	Payments during the month.	Total.	By Contractor (outstandings).	To Contractor (liabilities).
		Total ...			Credited in Cash Book, ...						

_____,

Depy. Consvr. of Forests, Sutlej Division.

[SUGGESTED.]

No. 10.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Account of Timber, Bamboos, and other stock for the month of May 1865, *at the Ropur Timber Depôt.*

Length of logs and description of scantling.	From whence received	On hand on 1st May		Received during the month.		Total.		Removed or lost from the Depôt during the month		Balance on 31st May.		Particulars.
		Pieces	c.ft	Pieces	c.ft	Pieces.	c.ft.	Pieces.	c.ft	Pieces.	c.ft	
								Total				

EXPLANATION OF BALANCE OF TIMBER ON HAND

Of these have been marked for sale ... .

Remain on hand unsold ... ...

Total ..

Depy. Conservr. of Forests, Sutlej Division.

[SUGGESTED.]

No. 11.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Account of Trees felled, logged, and timber launched in the Sutlej Division, from 1st May to 1st December 1865.

FOREST DISTRICT AND LOCALITY.	NUMBER OF TREES FELLED.			NUMBER OF LOGS, SLEEPERS, AND OTHER SCANTLING.						REMARKS REGARDING MODE OF LAND TRANSPORT.
	On hand uncut from previous years.	Felled during current season.	Total.	Length and description of scantling.	On hand from previous years.	Cut during current season.	Total.	Launched during current season.	Balance remaining in Forests.	

Depy. Consvr. of Forests, Sutlej Division.

[SUGGESTED.]

No. 12.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Statement showing the particulars of timber sales effected during the month of May 1865 in the Sutlej Division.

Description of Timber.	Number of logs sold.	Cubical Contents.	Amount realized and due.	Rate per log.	Rate per 100 cubic feet.	Number of logs removed.	Number of logs sold, remaining unremoved.	REMARKS.
Total ..								

Deduct amount realized and credited during the month ...

Balance remaining unrealized ... ...

_____,

Depy. Consvr. of Forests, Sutlej Division.

[PRESCRIBED.]

No. 13.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

List of Buildings, Cattle, Tools and Plant received, lost, or disposed of in the Sutlej Division, during the month of May 1865.

Date.	No or Quantity.	Names of Articles.	Rate.	Cost.	Total of each Class.	REMARKS.
		RECEIPTS.				
		DISPOSALS.				

_____,

Depy. Consvr. of Forests, Sutlej Division.

[PRESCRIBED.]

No. 14.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Statement of Receipts and Issues of Stores for the half-year ending 30th April 1865.

1.	2.	3.	4.	5.	6.	7.
Description.	Balance remaining in Store as per last Half-yearly Return.	Receipts during the half-year.	Total.	Issues during the half-year.	Balance remaining in Store on the 1st of May 1865	REMARKS.

_____,

Depy. Consvr. of Forests, Sutlej Division.

The articles should be entered under their classified heads in the following order :—

A To be charged to A II Purchase of Stores, &c.

1. Instruments.
2. Furniture and Camp Equipage.
3. Live Stock.
4. Tools and Plant.
5. Ropes and Rafting materials.

B To be charged to A X Communications and Buildings.

6. Building Materials.

[SUGGESTED.]

No. 15.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Statement of Timber on hand on the 1st May 1865.

Name of Depôt.	Description of Timber.	QUANTITY.		Estimated selling rate per 100 cubic feet.	Estimated value.	Total per Depôt.
		No. of pieces.	Cubic feet.			

ROPUR TIMBER DEPÔT,
The 1st May 1865.

_____,

Depy. Conservr. of Forests, Sutlej Division.

[PRESCRIBED.]

No. 16.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Abstract Statement of Forest Revenue in the Sutlej Division under A. B., during May 1865.

No. of Voucher.	Date.	Name of Forest.	Particulars of Revenue.	Amount due.			Amount credited in Cash Account.			Balance how to be adjusted.

LAHORE,
The 1*st June* 1865.

Asst. Consvr., in charge of
Punjab Office of Forest Accounts.

Summary of Revenue.

	Revenue of the month.	Revenue up to end of previous month.	Total to end of current month.	Budget estimate for current year.
I. Sale of Timber brought to Depôts... ...				
II. Sale of Timber removed by purchasers ...				
III. Duty on foreign Timber				
IV. Permit Fees ...				
V. Grazing Dues ...				
VI. Sale of Fruits ...				
VII. Sale of confiscated Timber				
VIII. Fines and Forfeitures				
IX. Miscellaneous Receipts				
Total Rs. ...				

[PRESCRIBED.]

No. 17.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Abstract of Expenditure in the Sutlej Division under A. B., during May 1865.

No. of Items in Cash Book.	Date.	Items of Charges.	Amount.	Total of Budget Heading.
		Note.—The items to be arranged in accordance with the classification given in Form 18; full particulars for each item should be given.		

Asst. Conservr., in charge of
Punjab Office of Forest Accounts.

[PRESCRIBED.]

No. 18.

FOREST DEPARTMENT, PUNJAB,

SUTLEJ DIVISION.

Summary of Expenditure in the Sutlej Division under A. B. during May 1866.

CLASSIFICATION.	SANCTIONED		AMOUNT EXPENDED.						REMARKS.
	Amount.		Up to end of last month.		During current month.		Total up to end of current month.		
EXPENDITURE.									
A.—Conservancy and Working.									
I. Timber Expenses									
II. Purchases of Stock									
III. Feed and keep of Cattle									
IV. Rent of leased Forests									
V. Charges in collecting revenue on grass, &c.,									
VI. Plantations									
VII. Forest Work									
VIII. Forest Survey									
IX. Experiments on Timber									
X. Communications and Buildings									
Total of Conservancy and working									
B.—Establishments.									
I. Salaries—									
1. Pay of Conservator									
2. Pay of Executive Officers									
3. Office Establishments									
a. Direction									
b Executive									
4. Forest Conservancy Establishment ..									
5 Timber Depôt and Work Establishments									
6. Deputation and special allowances ...									
II. Travelling allowances—									
1. Conservator									
2. Executive Officers									
3. Depôt and Forest Establishments ...									
III. Contingencies—									
1. Stationery									
2. Office rent, carriage of Tents, and Office Records									
3. Pay of Police Guards...									
4. Sundries									
Total of Establishments									
Grand Total of Expenditure									

Examined

_____,

Asst. Consvr., in charge of

Punjab Office of Forest Accounts.

[PRESCRIBED.]

No. 19.

FOREST DEPARTMENT, PUNJAB.

Account Current of the Punjab Forests for May 1865.

DR.

	Rs. A. P.	Rs. A. P.
To Cash in hand of Executive Officers on 1st May 1865.		
Sutlej Division	500 0 0	
Beas „	1,200 0 0	
Ravee „	5,000 0 0	
Chenab „	6,000 0 0	12,700 0 0
To Revenue received during the month.		
Sutlej Division...		
Beas „		
To Remittances from Public Treasuries.		
Simla Treasury		
Phillour „		
Sealkote „		
To Deposits received.		
Chenab Division		
To Advances recovered.		
Ravee Division		
TOTAL ...		

CR.

	Rs. A. P.	Rs. A. P.
By Expenditure of the Department.		
Sutlej Division	6,000 0 0	
Beas „	2,000 0 0	8,000 0 0
By Objectionable Items not included under "Expenditure."		
Sutlej Division		
Beas „		
By Remittances to Public Treasuries.		
Lahore Treasury		
Simla „		
By Deposits repaid.		
Beas Division		
By Advances made.		
Ravee Division		
By Refund of Revenue.		
Sutlej Division		
By Cash in hand of Executive Officers on 31st May 1865.		
Sutlej Division		
Beas „		
TOTAL ...		

Examined

_____,

Asst. Consvr., in charge of

Punjab Office of Forest Accounts.

[PRESCRIBED.]

No. 19.—*continued.*

List of Objectionable Items.

No. of Cash Book.	Particulars.	Amount.	Remarks by Accountant General.	Remarks by Conservator.

_____ _____,

Asst. Consvr. of Forests, in charge of

Punjab Office of Forest Accounts.

[PRESCRIBED.]

No. 20.

FOREST DEPARTMENT, PUNJAB.

SUTLEJ DIVISION.

Divisional Abstract Book for the year 1865-66 *for the Sutlej Division.*

Budget Allotment.	NAMES OF BUDGET HEADS.	EXPENDITURE ON ESTABLISHMENTS.												
		May.	June.	July.	August	September.	October.	November.	December.	January.	February.	March.	April.	Total of the year.
	EXPENDITURE.													
	B.—ESTABLISHMENTS.													
	I.—*Salaries.*													
	1. Pay of Conservator													
	2. Pay of Executive Officers													
	3. Office Establishments													
	a. Direction...													
	b. Executive													
	4. Forest Conservancy Establishment													
	5. Timber Depôt and Work Establishments													
	6. Deputation and special allowances													
	II.—*Travelling Allowances.*													
	1. Conservator													
	2. Executive Officers													
	3. Depôt and Forest Establishments													
	III.—*Contingencies.*													
	1. Stationery													
	2. Office rent, carriage of Tents, and Office Records													
	3. Pay of Police Guards													
	4. Sundries													
	TOTALS													

[PRESCRIBED.]

No. 20.—*continued.*

Divisional Abstract Book for the year 1865-66 *for the Sutlej Division.*

Budget Allotment.	Names of Budget Heads.	Expenditure on Conservancy and Working.												
		May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	Total of the year.
	EXPENDITURE.													
	A—Conservancy and Working.													
	I.—Timber expenses													
	II.—Purchase of Stock													
	III.—Feed and keep of Cattle													
	IV.—Rent of leased Forests													
	V.—Charges in collecting revenue on grass, &c.													
	VI.—Plantations													
	VII.—Forest Work													
	VIII.—Forest Survey													
	IX.—Experiments on Timber													
	X.—Communications and Buildings ...													
	Totals ...													

[PRESCRIBED.]

No. 20.—*continued.*

Divisional Abstract Book for the year 1865-66 *for the Sutlej Division.*

Budget Allotment.	Names of Budget Heads.	Receipts during the Year.												
		May	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	Total of the year.
	RECEIPTS.													
	I.—Sale of Timber													
	II.—Sale of Timber removed by purchasers													
	III.—Duty on Foreign Timber													
	IV.—Permit Fees													
	V.—Grazing Dues													
	VI.—Sale of Fruits, &c. . . .													
	VII.—Sale of confiscated Drift and Waif Timber													
	VIII.—Fines and Forfeitures													
	IX.—Miscellaneous Receipts ...													
	Totals ...													

[PRESCRIBED.]

No. 21.

FOREST DEPARTMENT, PUNJAB.

Annual Summary of Revenue and Expenditure in the different Division, during 1865-66.

CLASSIFICATION.	Sutlej.	Beas.	Ravee.	Chenab.	TOTAL.
RECEIPTS.					
I. Sale of Timber at Depôts ...					
II. Sale of Timber removed by purchasers ...					
III. Duty on foreign Timber ...					
IV. Permit Fees ...					
V. Grazing Dues ...					
VI. Sale of Fruits, &c. ...					
VII. Sale of confiscated Timber ...					
VIII. Fines and Forfeitures ...					
IX. Miscellaneous ...					
TOTAL RECEIPTS ...					
CONSERVANCY AND WORKING.					
I. Timber expenses ..					
II. Purchases of Stock and Cattle ...					
III. Feed and keep of Cattle ..					
IV. Rent of leased Forests ...					
V. Charges in collecting revenue on grass, &c. ...					
VI. Plantations ...					
VII. Forest Work ...					
VIII. Forest Survey ...					
IX. Experiments on Timber ..					
X. Communications and Buildings ...					
TOTAL CONSERVANCY AND WORKING ...					
ESTABLISHMENTS.					
I. Salaries ...					
II. Allowances ...					
III. Contingencies ...					
TOTAL ESTABLISHMENTS...					
GRAND TOTAL EXPENDITURE ...					

_____,

Asst. Consvr., in charge of

Punjab Office of Forest Accts.

[PRESCRIBED.]

No. 22.

FOREST DEPARTMENT, PUNJAB.

DR. *Annual Abstract Account of the Cash transactions of the Forest Department in the Punjab.* CR.

Year.	Heads of Account.	Rupees.	Year.	Heads of Account.	Rupees.
	To Cash Balance in hand on 1st May 1865			By Expenditure of the Department ...	
	„ Revenue received ...			„ Remittances to State Treasuries ...	
	„ Remittances from State Treasuries ...			„ Repayments of Deposits ...	
	„ Deposits ...			„ Advances made ...	
	„ Advances recovered ...			„ Refunds of Revenue ...	
				„ Cash Balance in hand on 30th April 1866 ...	
	TOTAL ...			TOTAL ...	

Examined and found correct

_____,
Accountant General, Punjab.

_____,
Asst. Conservr., in charge of Punjab Office of Forest Accounts.

[PRESCRIBED.]

No. 23.

FOREST DEPARTMENT, PUNJAB.

Annual Statement of Outstandings and Liabilities of the Department on account of Contractors and Disbursers.

DIVISION.	DEPARTMENT DEBTOR.			DEPARTMENT CREDITOR.			BALANCES DUE.	
	At commencement of year.	Recoveries in cash, and value of supplies and work done during year.	At close of year.	At commencement of year.	Payments made during year.	At close of year.	To Department (outstandings).	By Department (liabilities).

_____,

Asst. Consvr., in charge of
Punjab Office of Forest Accounts.

[SUGGESTED.]

No. 24.

FOREST DEPARTMENT, PUNJAB.

Statement of Timber brought to Depôts from the different Forest Divisions during 1865-66.

Name of River or Division.	Forest.	Description of Timber.	Pieces.	Cubic feet.	Totals of each River.		Remarks.
					Pieces.	Cubic feet.	

Asst. Consvr., in charge of
Punjab Office of Forest Accounts.

[SUGGESTED.]

No. 25.

FOREST DEPARTMENT, PUNJAB.

Annual Timber Account for 1865-66.

Particulars.	Pieces.	Totals.	Particulars.	Pieces.	Totals.
I. Stock in hand at the following Depôts at the commencement of the year :—			I. Timber removed by purchasers from Depôts		
Ropur			II. Timber lost		
Wuzeerabad...			III. Stock in hand at the close of the year at the following Depôts :—		
Jhelum			Ropur		
			Wuzeerabad		
II. Timber received at Depôts from the Forests					
Total pieces ...			Total pieces ...		

_____,

Asst. Consvr., in charge of

Punjab Office of Forest Accounts.

[SUGGESTED.]

No. 26.

FOREST DEPARTMENT, PUNJAB.

Statement showing the amount realized on account of the different classes of Timber sold during 1865-66.

Divisions.	Number of Logs sold.	Cubical Contents.	Amount realized and due on account of Timber sold.	Average Amount per Log.	Average Cubical Contents of Logs.	Average Amount per 100 cubic feet.
		Cubic feet.	Rs. A. P.	Rs. A. P.	Cubic feet.	Rs. A. P.
Sutlej	1,000	20,000	5,000 0 0	5 0 0	20	25 0 0
Beas	200	4,000	1,000 0 0	5 0 0	20	25 0 0
Chenab	20,000	400,000	1,00,000 0 0	5 0 0	20	25 0 0
Total ...	21,200	424,000	1,06,000 0 0	5 0 0	20	25 0 0
Deduct amount due but not realized during the year ...			16,000 0 0			
Balance			90,000 0 0			
Add amount realized on account of former years ...			20,000 0 0			
Total shown as revenue on account of timber sales... ...			1,10,000 0 0			

Remarks.	Pieces.
Timber sold in previous years remaining unremoved at the commencement of the year	800
Timber sold during the year	21,200
Total ...	22,000
Timber remaining unremoved at the close of the year	2,000
Balance removed from Depôts by purchasers during the year	20,000

_____,

Asst. Consvr., in charge of

Punjab Office of Forest Accounts.

[SUGGESTED.]

No. 27.

FOREST DEPARTMENT, PUNJAB.

Statement showing the amount expended on account of Timber received from the different Forest Divisions during 1865-66.

Name of Division.	No. of Logs.	Cubical Contents.	Timber expenses.	Conservancy expenses, cost of Establishment, &c., of the Department, excluding Direction.	Total Amount expended, excluding Direction.	Average Amount paid per Log.	Average Cubical Contents per Log.	Average Amount paid per 100 cubic feet.	Remarks.
		Cubic feet.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	C. feet.	Rs. A. P.	
Sutlej ...	10,000	200,000	20,000 0 0	5,000	25,000 0 0	2 8 0	20	12 8 0	
Beas ...	5,000	100,000	10,000 0 0	3,000	13,000 0 0	2 9 7	20	13 0 0	
Chenab ...	50,000	1,000,000	1,00,000 0 0	8,000	1,08,000 0 0	2 2 7	20	10 12 9	
Total ...	65,000	1,300,000	1,30,000 0 0	16,000	1,46,000 0 0	.....	....	.....	
Add Direction charges ...	...	...	....	.....	20,000 0 0	.....	....	.....	
GRAND TOTAL ...	65,000	1,300,000	....	.....	1,66,000 0 0	2 8 10	20	12 12 4	

Abstract rates per 100 cubic feet.

	1865-66.	1864-65.
Timber expenses ..		
Conservancy and Establishment ..		
Direction ..		
Total ..		

Asst. Conservr., in charge
Punjab Office of Forest Accounts.

[PRESCRIBED.]

No. 28.

FOREST DEPARTMENT, PUNJAB.

Annual Account of Forest Revenue for the year 1865-66.

	Rs.
Receipts	
Expenditure	
Surplus or Deficit	
Add (or subtract) difference between assets and liabilities at the commencement and close of the year	
Net Revenue	

NOTE.—Besides the above sums which show the actual transactions on Timber brought into the Depôts, the value of Timber in various states in the forests and in transit may be approximately estimated at Rupees———

Detail of difference between assets and liabilities at the commencement and close of the year.

	At the commencement of the year.	At the close of the year.	DIFFERENCE	
			In favour of the year.	Against the year.
	Rs.	Rs.	Rs.	Rs.
Value of Timber and other stock ...				
Outstanding on account of sales and excess payments to Contractors ...				
Total assets ...				
Deduct liabilities ...				
Balance ...				

Circular No. 54, dated 30th May 1867.

In supersession of the instructions conveyed in the concluding part of paragraph 2 of the Circular from this Office, No. 49, dated 27th March last, I have the honor to inform you, under orders of the Government of India in the Financial Department, No. 113 of the 16th instant, that the expense of any special

agency that may be employed under Collectors for the realization of the License Tax shall be charged to Grant "8. Assessed Taxes."

2. The Grants will therefore be 28 in number, instead of 27, as directed in the Circular above referred to.

Circular No. 55, dated 18th June 1867.

With reference to the Circular from this Office No. 32, dated 23rd June 1866, and in supersession of its 6th paragraph, I have the honor to forward the following further instructions, relative to the Transfer Adjustment of errors in your Accounts and Books.

2. Sums erroneously debited or credited to Service Heads of Account should be adjusted, where practicable, by deduction from and addition to the heads of Account concerned, in the manner first described in the 2nd para. of Circular No. 32; and this mode of adjustment should be adopted whenever the total of the minor head, from which the amount is to be transferred, is sufficiently large to allow of the deduction being made notwithstanding that the particular entry may be less than the amount to be deducted:—as in the following example, where it is supposed that a sum of Rs. 100 has been erroneously debited to "Contingencies" in the previous month's Account:—

Detail Book.

	Salaries.	Establishment.	Contingencies.	Total.
A. Treasury	*	*	*	*
B. Do.	*	*	*	*
&c. &c.				
Total	3,000	2,000	90	5,090
Transfers ... Add ...	...	...	...	...
Transfers ... Deduct ...	...	...	100	100
	3,000	2,000	—10	4,990

The addition to the disbursement head, to which the amount is properly chargeable, will be made in the usual manner.

3. Errors discovered in Debt or Remittance heads may be corrected, (1st) by deduction and addition, which is the course required when the correction is confined to the same portion of the Detail Books, that is, when the correction is made by addition to some head of Receipt and deduction from some other head of Receipt in the Receipt portion, or by deduction from some one head and addition to some other head of Disbursement in the Disbursement portion of the Detail Books.

Or (2ndly) by per contra entries, which is the course required when the transfer affects both portions of the Detail Books.

For example, a sum which has been debited to Advances Recoverable has to be transferred to Jails; this may be done either by deducting the sum from the amount under Advances Recoverable and adding it to that under Jails in the Disbursement portion of the Detail Books, or it may be carried out by adding it to the head, Advances Recoverable in the Receipt portion and adding it to the head Jails in the Disbursement portion of the Detail Books.

4. The above rules apply to corrections of errors discovered before the closing of the Accounts for the year in which the error was committed; any errors discovered after the closing of the final Accounts of the year must be reported to this Office, when directions will be issued as to the mode of their correction.

Circular No. 56, dated 18th June 1867.

I have the honor to forward for your information and guidance, a list of the heads of account for Civil Services which will be maintained in the Central Books for the current financial year.

2. With a view to secure uniformity in the exhibition of receipts and charges of the _arious Governments, and to expedite

the compilation in the Central Office of the monthly account for transmission to England, I request that the following instructions may be strictly observed in the preparation of the Abstracts of Receipts and Disbursements which you submit to this Office :—

1*st.*—The Service heads of Account maintained in the Central Office should, so far as they affect your Books, be reprinted *verbatim* and in the same order in your monthly abstracts, and all receipts and charges should be entered under them.

2*nd.*—A separate progressive total should be given for each of these heads of Account.

3*rd.*—Where the names of these headings coincide with those in your own Accounts, or correspond so nearly as to preclude any risk of error, it will, of course, be sufficient to enter the amount against the proper head; but in all cases in which, at the present time, greater detail is given in your abstracts, this detail should be still maintained, the particular entries being printed in a smaller type, and a total given against the head of Account to which they belong.

4*th.*—A space should be left above the total at the end of each abstract for the insertion of transfer entries when required.

5*th.*—The following details should be given of the closing balance :—

At Presidency Towns only,	Cash balance in General Treasury.	
	" "	at the Mint.
	" "	in the hands of Public Accountants.
	" "	in transit.

6*th.*—In any case in which doubt may arise as to the proper classification, you should refer the matter for the decision of this Office; the use of vernacular words should be avoided as far as possible, and any local terms which are retained should be explained in a note appended to your next abstract.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

REVENUE AND RECEIPTS.

I.—LAND REVENUE.

Collections on Mehals, Fixed.
Ditto, Fluctuating.
Rent of resumed Thannadaree Lands and Service commutations.
Interest on Government Securities purchased *(a)*. with sale proceeds of Waste Lands.
Miscellaneous.

II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES.

Tribute from	Jeypore,	N. W. P.
Ditto	Joudpore,	ditto.
Ditto	Odeypore,	ditto.
Ditto	Doongerpore,	ditto.
Ditto	Banswara,	ditto.
Ditto	Kotah,	ditto.
Ditto	Boondee,	ditto.
Ditto	Jhalwar,	ditto.
Ditto	Mundee,	Punjab.
Ditto	Kupoorthulla,	ditto.
Ditto	Sokeith,	ditto.
Ditto	Chumba,	ditto.
Ditto	Kattywar,	Bombay.
Ditto	Travancore,	Government, Madras.
Ditto	Various Petty States.	

Nizam's Government on account of Mahratta Choute, India.
Subsidy from the Cutch Government, Bombay.

Contributions from	Bhopal,	India.
Ditto	Joudpore,	N. W. P.
Ditto	Odeypore,	ditto.
Ditto	Kotah,	ditto.
Ditto	Jagheerdars, Southern Mahratta Country,	Bombay.
Ditto	Various Petty States.	

Peshkash and subsidy from Mysore Government, Madras.
Peshkash and subsidy from Travancore Government, Madras.
Peshkash and subsidy from Cochin Government, Madras *(b)*.

(a). Interest on unpaid portions of purchase money of Waste Lands should be credited to the minor head "Miscellaneous" under XVII Interest.

(b). A new minor head "Nuzzorana on successions to Native States, &c.," added by Circular No. 72.

III.—FOREST.

Produce of Forests.
Duty on Foreign Timber.
Forest, Miscellaneous.

IV.—ABKAREE.

License and Distillery Fees, and Duties for the sale of Liquors and Drugs.
Sale proceeds of Abkaree Opium
Fines, *(c)*. Confiscations, and Miscellaneous.

V.—LICENSE TAX. *(c)*.

Collections.
Penalties.
Miscellaneous.

VI.—CUSTOMS.

Sea { Imports. Exports. Fines, Forfeitures, and Miscellaneous. }
Land Customs.
Warehouse and Wharf rents.

VII.—SALT.

Customs Duty on Salt.
Proceeds of sale of Government Salt.
Excise Duty on Salt.
Rents of Warehouses.
Fees, Forfeitures, and Miscellaneous.

VIII.—OPIUM.

Sale of Behar Opium.
Ditto Benares Opium.
Ditto Opium to Abkaree Department.
Opium Pass Fees.
Miscellaneous.

IX.—STAMPS.

Sale of Impressed Paper.
Ditto Adhesive Stamps (other than Postage and Telegraph Stamps).
Duty on impressing documents.*
Fines *(d)*. and Penalties.
Miscellaneous.

* Including single rate of duty levied on unstamped or insufficiently stamped documents produced in Court.

(c). Altered into "Assessed Taxes" for 1868-69 by Circular No. 71, the minor heads being changed as follows:—
Professions and Trades' Tax—Collections, Penalties and Miscellaneous.
License Tax—Collections, Penalties and Miscellaneous.
"Pandharee Tax Collections" is also a minor head under V Assessed Taxes in the accounts of the Central Provinces.

(d). Fines and penalties imposed by Judicial Officers under the Abkaree and Stamp Acts to be credited to Law and Justice, *vide* Circular No. 67.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

REVENUE AND RECEIPTS.

X.—MINT.

Signorage Duty on coining Gold.
Ditto Silver.
Gain on Copper Coinage.
Gain in Coinage Operations.
Sale of old Stores and Materials.
Miscellaneous.

XI.—POST OFFICE.

Postage on Letters and Newspapers.
Ditto on Banghy Parcels.
Sale of Postage Stamps.
Mail Cart and Parcel Van Passenger Service.
Miscellaneous.

XII.—TELEGRAPH.

Working ... { Sale of Telegraph Stamps. / Fees on Private Messages. / Fees on Service Messages. / Miscellaneous. }

Construction { Sale proceeds of unserviceable Telegraph Stores. / Miscellaneous. }

Indo-European Line of Telegraph.

XIII.—LAW AND JUSTICE.

Sale proceeds of unclaimed intestate property.
Proceeds of Jail Labor and Manufactures and receipts on account of Convict Labor.
Judicial Tullubanah Receipts.
Fees, Fines, and Forfeitures.
Registration Fees.
Convict Receipts at Port Blair.
Miscellaneous.

XIV.—POLICE. *(e.)*

Contribution from Municipal and other Funds.
Fees, Fines, and Forfeitures.
Thuggee and Dacoity.
Miscellaneous.

(e). Where any Railway Company pays to the Government any portion of the charge for the Railway Police, it should be credited to the minor head "Receipts on account of Railway Police."

XV.—MARINE.

Pilotage Receipts.
Dockyard Services and Supplies to private individuals.*
Sale proceeds of Vessels and Stores.
Registration and other Fees.
Freight, Passage, and Tonnage.
Miscellaneous.

XVI.—EDUCATION.

Fees and Contributions on account of Education.†
Sale proceeds of Books, &c.
Fines and Miscellaneous.

XVII.—INTEREST.

Interest on Government Securities held by the Currency Department.
Interest on Shares held by Government in Presidency Banks.
Interest on advances made to Service Funds.
Ditto ditto and Loans to private individuals.
Interest on arrears of Revenue.
Miscellaneous.

XVIII.—MISCELLANEOUS RECEIPTS. *(f)*.

Gain by Exchange.
Ditto on transactions with London.
Premium on Bills.
Ditto on Money Order Receipts.
Sale proceeds of Durbar Presents.
Sale of old Stores and Materials.
Unclaimed Deposits.
Government Printing Press Receipts.
Receipts on account of Experimental Cotton and Tea Factories.
Miscellaneous Fees, Fines, and Forfeitures.
Miscellaneous Receipts.

* Including rent of Dockyards, Wharves, Cables and Boats, &c.
† Including endowments.

(f). The following minor heads should also be opened under this head.

1. Subscriptions to the Military Fund.
2. Ditto Military Orphan Fund.
3. Ditto Medical Retiring do.
4. Excess payments on account of the Military Fund transferred from Deposits.
5. Ditto ditto Military Orphan Fund ditto.
6. Ditto ditto Medical Retiring Fund ditto.
7. District Dâk Collections.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

EXPENDITURE.

EXPENDITURE.

1.—INTEREST ON FUNDED AND UNFUNDED DEBT.

Interest on 5½ per cent. Loan of 1859-60.
Ditto 5 „ „ 1825-26.
Ditto 5 „ „ 1829-30.
Ditto 5 „ „ 1841-42.
Ditto 5 „ „ 1856-57.
Ditto 5 „ for Public Works of 1854-55.
Ditto 4½ „ Loan of 1856-57.
Ditto 4 „ „ 1824-25.
Ditto 4 „ „ 1828-29
Ditto 4 „ „ 1832-33.
Ditto 4 „ „ 1835-36.
Ditto 4 „ „ 1842-43.
Ditto 4 „ Transfer Loan of 1854-55.
Ditto 4 „ „ 22nd April 1854
Ditto 4 „ „ of 1st May 1865.
Ditto 3½ „ Loan of 1853-54.
Ditto on Treasury Bills at 2½ pie per cent. per diem.

2.—INTEREST ON SPECIAL LOANS FOR PUBLIC WORKS *(a)*.

5 per cent. Loan 1866-67 repayable 1868
5 „ „ „ „ 1869.
5 „ „ „ „ 1870.
5 „ „ 1867-68 „ 1872
5 „ „ „ „ 1877.
5 „ „ „ „ 1882

3.—INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS

Interest on Treasury Notes in favor of Service Funds.
Ditto Treasury Certificates, *(b)*. Eastern Settlements.
Ditto Civil Service Annuity Fund.
Ditto Civil Fund (at Bombay Provident Fund).
(b). Ditto Medical Retiring Fund.
Ditto Appropriated Fund of ditto.
Ditto Reserve Fund of Medical Retiring Fund.
Interest on Uncovenanted Service Family Pension Fund.
Ditto Police Superannuation Fund.
Ditto Book Debt Loan on account of Madho Rao.
Ditto Loans from the late King of Oude.
Ditto Loans from Callisunkur Ghosal.
Ditto Promissory Notes for Mysore Princes.
Ditto Deposits of the Administrator General.
Ditto Bhow Begum's Stipend Fund.
Ditto Government Savings Bank Deposits.
Ditto Soldiers' Deposits in Savings Bank.
Ditto Treasury Notes of Soldiers Savings Bank Deposits.
Ditto Local Loans.
Ditto Land Revenue Collections refunded.
Ditto on compensation for lands taken for Railway purposes *(c)*.
Ditto ditto ditto for public purposes.
Ditto on Balances of Net Railway Traffic Receipts.
Ditto Law Charges.
Ditto Rohilla Donation.
Ditto Bombay Island Police Fund.
Ditto Deficiency in the minimum Cash Balance in Her Majesty's Treasury at the Presidency Banks.
Ditto Educational and other Funds.
Ditto Miscellaneous.

4.—ALLOWANCES, REFUNDS, AND DRAWBACKS.

Revenue Refunds.
Miscellaneous Refunds.
Drawbacks.

5.—LAND REVENUE.

Collectors' and Deputy Commissioners' &c., Establishments.

(a). The six minor heads under this head have been reduced to only two, as follows.—
5 per cent. Debenture Loans of 1866 67.
Ditto ditto of 1867-68.

(b). These four minor heads are no longer necessary.

(c). This minor head should be omitted, as finding no place in the Civil Accounts.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

EXPENDITURE.

5.—LAND REVENUE.—*(continued)*.

Charges on account of Khas Mehals.
Charges on account of Land Revenue collections.
Revenue Surveys.
Land Settlement charges.

6.—FOREST.

Salaries, Establishments, and Contingencies.

7.—ABKAREE.

Collectors', Commissioners', and Cantonment Magistrates' Establishments.
Cost price of Opium supplied to the Abkaree Department.

8.—ASSESSED TAXES.

Collection of License Tax *(d)*.

9.—CUSTOMS.

Sea Customs, Salaries, Establishments, and Contingencies.
Land Customs, ditto ditto.

10.—SALT.

Salaries, Establishments, and Contingencies.
Saltpetre Establishment.
Salt Purchase and Freight.

11.—OPIUM.

BEHAR ... { Establishment of Agents and Sub-Deputy Agents. Payments to Cultivators. Travelling and other Miscellaneous Charges.

BENARES .. { Establishment of Agents and Sub-Deputy Agents. Payments to Cultivators. Travelling and other Miscellaneous Charges.

Opium Miscellaneous Charges at Calcutta.
Opium Agencies and Establishments (Bombay).

(d). With reference to Act IX of 1868, the minor heads have been changed as follow:—
Collection of Professions and Trades' Tax.
Collection of License Tax.
Collection of Pandharee Tax is also subordinate to this head in the accounts of the Central Provinces.

12.—STAMPS.

Stamp Office at the Presidency.
Ditto Commissioner and Establishments.
Charges for the sale of Stamps.
Europe Stores *(e)*.

13.—MINT.

Mint and Assay Masters' Establishment and Contingencies.
Loss on Coinage.
Europe Stores *(e)*.
Purchase of Local Stores.

14.—POST OFFICE.

Chief Office, Calcutta.
Presidency and District Offices.
Conveyance of Mails.
Discount on sale of Postage Stamps.
Post Office, Miscellaneous.

15.—TELEGRAPH.

Direction.
Superintendence.
Construction.
Repairs.
Stores.
Training Schools.
Accounts.
Indo-European Line of Telegraph.

16.—ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.

Allowances to District and Village Officers.

17.—ADMINISTRATION AND PUBLIC DEPARTMENTS.

Salary of Governor General, Governor, Lieutenant Governor, or Chief Commissioner.
Staff and Household of ditto.
Tour expenses.
Council.
Legislative Council *(f)*.
Civil Secretariats.
Military ditto.

(e). These minor heads no longer exist under orders of the Secretary of State

(f). The charges hitherto shown under this minor head are now exhibited under "Council" and "Civil Secretariats."

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

EXPENDITURE.

17.—ADMINISTRATION AND PUBLIC DEPTS.,—(*continued*).

Public Works Secretariat.

Board of Revenue, Financial Commissioner, and Establishments.

Commissioners (*g*).
Civil Offices of Account and Audit.
Public Works ditto.
Currency Department.
Board of Examiners.
Money Order Office.

Emigration Charges under Act XIII of 1864.

Uncovenanted Civil Service Examination.

Protector of Emigrants (Bengal).

Allowances to Presidency Banks.

18.—LAW AND JUSTICE.

High Court Judges.
Ditto Establishments.
Ditto Appellate Branch (at the Presidencies).
Ditto Original ditto ditto.
Judicial Commissioner.
Civil and Sessions Courts.
Criminal Courts *
Courts of Small Causes.
Recorder's Court (Burmah).
Law Officers.
Administrator General.
Coroner's Court.
Justices of the Peace (and Petty Sessions Court, Bombay).
Central Jail and House of Correction at the Presidency.
Jails,—Inspection, and General Superintendence.
District Jail Establishments.
Ditto Supplies.
Ditto Manufactures.
Convict Charges at Port Blair.
Convict Settlements.
Registration Department.

* Including Cantonment Magistrates.

(*g*). Charges connected with the cotton manufacture should be shown under the minor head "Cotton Commissioner," and those connected with sanitation under "Sanitary Administration."

19.—POLICE (*h*).

Commissioners' and Deputy Commissioners' Offices at the Presidencies.

Presidency Police.
Suburban Police.
Police Hospitals.
Provincial Superintending Officers of the District Police.

District Executive Force.†
Military Police.
Thuggee and Dacoity Department.
Kumaon and Terai Civil Police.
Municipal or Village Police.

20.—MARINE (*i*).

Master Attendants, Dock-yard, and Marine Establishments.
Marine Pay and Allowances.
State Yacht Establishment.
Pilotage, Pilot Establishments, and Vessels.
Building and repairs of Ships (wages to Artificers, &c.)
Purchase of Ships and Vessels.
Victuals purchased in the Country for Crew of Ships and Vessels.
Coals purchased in the Country, Coal and Steam Agencies, &c.
Timber, Stores, &c., purchased in the Country.
Subsidies to Steam Boat Companies.
Europe Stores (*j*).
Miscellaneous.

21.—EDUCATION, SCIENCE, AND ART.

Universities.
Superintendence and Inspection.
Government Colleges.
Ditto Schools.
Grants-in-aid of Schools and Educational Institutions.
Scholarships, Prizes, &c.
Government Book Depôts.
Surveyor General's Department.

† Including Detective Department.

(*h*). Railway Police charges should be debited to a new minor head of "Government Railway Police."
(*i*). In the accounts of British Burmah, there will be an additional minor head of "Marine Charges, Port Blair."
(*j*). See note *s*—under 12 Stamps.

HEADS OF ACCOUNT IN THE CENTRAL BOOKS FOR 1867-68.

EXPENDITURE.

21.—EDUCATION, SCIENCE, AND ART.—(*Continued*).

Mathematical Instrument Manufactory.

Geological Survey of India,—and Museum.

Trigonometrical Survey.
Topographical Survey.
Institutions of Science and Art.
Miscellaneous.

22.—ECCLESIASTICAL.

Ecclesiastical Establishment.

23.—MEDICAL SERVICES.

Medical Establishment.
Vaccine Establishment.
Government Hospitals and Dispensaries.

Lunatic Asylum.
Chemical Examiner's Department.
Grants for Medical purposes.

24.—STATIONERY AND PRINTING.

Stationery Office at the Presidency.
Printing Establishments and charges.
Stationery purchased in the Country.
Europe Stores *(k)*.

25.—POLITICAL AGENCIES.

Salaries and Establishments.
Durbar Presents.
Miscellaneous.

26.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

Territorial and Political Pensions.
Enamdars.
Pensions in lieu of resumed Lands.
Compensations.
Charitable Allowances.
Miscellaneous.

27.—MISCELLANEOUS.

Allowances to Civil Servants out of employ, and to those attached to the College.

(k). See note *e* under 12 Stamps.

27.—MISCELLANEOUS.—(*Continued.*)

Travelling Allowances to Covenanted and Uncovenanted Officers attending examination.

Rewards for proficiency in Oriental language.

Charges for remittance of treasure.

Loss by difference of Exchange and discount on Supply Bills.

District Dâk Establishment.

Donations for charitable purposes.

Conservancy Charges and Contributions to Municipal Funds.

Rewards for the destruction of wild animals.†

Charges on account of Public Exhibitions.

Government Bull and Stallion Charges

Books and Publications purchased by Government.

Assessments and rates on Government Buildings.

Experimental Cotton and Tea Factories.

Special Commissions of Enquiry.

Stores from Europe *(k)*.

Miscellaneous and Unforeseen Charges.

28.—SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.

Superannuation and Retired Allowances.

Compassionate Allowances.

Gratuities.

Donations to Service Funds. *(l)*.

* Including maintenance of orphans and indigent persons and lunatics, and charges for burying paupers.

† Including wild beasts, dogs, snakes, and locusts.

(l). The following minor heads should also b opened next:—
"Pensions of the Military Fund."
" Do. Do. Do. Orphan do."
" Do. Do. Medical Retiring do."

Circular No. 57, dated 26th July 1867.

Under instructions from the Government of India, Financial Department, No. 1310 dated the 4th instant, I have the honor to request, that you will resume the submission to the Financial Department of the detailed Quick Stock Statement of Assets and Liabilities, which was discontinued by the Circular from this Office No. 28 dated 11th May 1866. Such Statements should, in future, be made up to the 30th September of each year, and be despatched in time to reach the Financial Department within the first week in December.

2. The next Statement should be made up to the 30th September 1867, and despatched in time to arrive at Calcutta within the first week of December next.

Circular No. 58, dated 12th August 1867.

I have the honor to request that you will, in future, discontinue drawing Supply Bills or Remittance Transfer Receipts on any of the Treasuries in the Berars. Should it be necessary to make remittances on the Public Service, Transfer Receipts may be granted on the Political Treasury at Hyderabad in favor of the Officers of those Districts to whom the amounts are to be remitted.

Circular No. 59, dated 16th September 1867.

With reference to Circular from this Office No. 23 dated 21st March 1866, prescribing the form *(a)*. in which your half-yearly Accounts Current with the Secretary of State are to be prepared and submitted to Government for transmission to London, I have the honor to annex for your information and guidance, extract paragraphs 3 and 4 of a Despatch from the India Office No. 234 dated 14th June last.

2. It will be seen that the Secretary of State desires that, in future, payments made in this country on account of furlough and absentee allowances, should be adjusted under their appropriate Service heads, instead of being debited to the London Account

(a). This form has been revised by Circular No. 80, dated 11th September, 1868.

as at present, and recoveries on account of advances in London to Indian Officers be similarly credited as Receipts instead of as Supplies from London. The above adjustment will obviate the necessity of entering items Nos. 10 and 11 on the Dr. side, and Nos. 4 and 5 on the Cr. side of the half-yearly Account Current with the Secretary of State.

3. Referring to paragraph 4 of the Despatch, I beg to repeat the request contained in paragraph 2 of the Circular No. 23, that you will be good enough to give full particulars of all transactions which may be entered in your Accounts Current with London in the separate Schedules which will accompany them.

4. This arrangement will continue until further orders, but you will see from the enclosed papers, that it is in contemplation to establish the account with London on an improved footing, to include all transactions with Her Majesty's Home and Colonial Governments, and with the Secretary of State for India in one set of returns, and to effect a settlement through the Central Office of Accounts. These changes, if sanctioned, will probably take effect from the commencement of the ensuing financial year.

Extract from a Despatch from the Right Hon'ble the Secretary of State for India, addressed to the Government of India, No. 234 *dated* 14*th June* 1867.

Para. 3—It has hitherto been the practice to include furlough and absentee allowances among the Home Charges on the Revenues of India, and all "*advances*" to Indian Officers on the same accounts will also be now treated as final payments; those advances, as well as recoveries on account of advances made in India, being notified on the last pay certificates furnished to Officers on embarkation, or otherwise specially advised. Care will be taken in this country to make the proper deductions or adjustments, and the amount actually paid or received will be treated as final charges or receipts. The same course should be adopted by your Officers of Account, and it will then be unnecessary for you to furnish me with items Nos. 10 and 11, (Recoveries and Advances, Civil and Military) in your "Account Current with London."

Para. 4—In order to secure the proper adjustment of the "Account Current," I desire that the Statements to be furnished by you may contain full particulars of all transactions connected therewith.

Proceedings of a Meeting at the Treasury, on Thursday, the 29th August 1867, to consider Mr. Kellner's Note, proposing certain changes in the Account Current of the Military and other Departments with London.

PRESENT:

MR. E. F. HARRISON, *Comptroller General of Accounts.*
COLONEL F D. ATKINSON, *Controller of Military Accounts, Bengal.*
COLONEL G. M. HILL, *Military Accountant, Bengal.*
MR. GERALD FITZGERALD.
MR G. W. KELLNER.

BABOO SHAMACHURN DEY.

1. The proposed method of recording in the Military Books, all transactions with London in the Military Department, and of settling them through the Central Office of Accounts, was approved. The convenience of one general London Account between the Central Office and the Secretary of State for India, and the practicability of adapting the present returns of the Military Department to that arrangement, were admitted.

2. Respecting the alternative proposals in paragraphs 6 and 7, the meeting was unanimously in favor of separate monthly returns to the Central Office from the several Provincial Accountants General, Military Accountants, and Controllers of Public Works Accounts. A form of monthly return for the Military Department was laid before the meeting and approved, and Mr. Fitzgerald undertook to prepare a complete account for one month, with subsidiary schedules, in order to illustrate fully the effect of the proposed changes.

3. The remarks in Enclosure B of the Note, respecting the returns now made by the Military Department, were approved.

4. In regard to the accounts with the Colonies, the meeting was unanimously of opinion, that the plan of direct settlement between the Government of India, and the Colonial Governments (as in the case of Ceylon, Mauritius, and the Straits), should be encouraged as far as possible; but that the rule, requiring all receipts and payments in the Colonies for Military services connected with India to be made through the Local Military Accountant, should be observed whenever practicable.

5. In regard to the half-yearly and annual returns (Nos. 17, 18, 19, and 20 of Enclosure B), the meeting was of opinion, that the necessity for these would be superseded by the complete monthly account with London now provided for. Any correcting entries required in the returns of one month should appear in those of a subsequent month, the final adjustments, prior to closing the books, being exhibited in the returns for the last month of the official year. By this means, the half-yearly and annual returns could be spared, but if still desired by the Home Authorities, the Central Office could easily prepare them.

6. The monthly abstracts of receipts and payments for all India, now rendered to the Secretary of State, will have to be modified in accordance with the above arrangement, *i. e.*, the abstracts will exhibit the totals of the transactions with London under the three main headings,—Her Majesty's Home Government, Her Majesty's Colonial Government, Her Majesty's Government in London—the details being given in the proposed separate monthly general account with London.

NOTE by Mr. G. W. Kellner, Inspector of Account Offices, dated 17th August 1867, on the returns now made by the Military Department, of transactions on London account, and on the method of treating such transactions in the accounts of all Departments.

After examination of the various returns now made by the Military Department, representing receipts and charges on account of Her Majesty's Home and Colonial Governments, and those appertaining to Her Majesty's Indian Government in London, I am of opinion, that it will be practicable to comprehend the whole of these transactions in one return for the Central Office of Accounts. The expediency of the change is admitted by all the officers whom I have consulted.

2. The transactions in question are primarily recorded in the accounts of Military disbursing officers throughout the country. Thence they pass, through the usual process, into the Books of the Military Accountants for Bengal, Madras, and Bombay respectively. At this stage, they are separated,—

I. The receipts and charges appertaining to Her Majesty's Home and Colonial Governments are written off to "Government of India."

II. Those appertaining to Her Majesty's Indian Government (or what is called the Account Current with the Secretary of State for India) are credited or debited to "Account Current with London."

The transactions of the first class pass into the Books of the Civil Department of the Government of India, under the several heads of Imperial and Colonial Governments, and the accounts are there finally closed by, or to, "Account Current with London."

3. Thus both classes of transactions fall ultimately under the head of "Account Current with London," the one in the Books of the Military Department of Bengal, Madras, and Bombay, the other in the Books of the Civil Department of the Government of India, and in both cases "Account Current with London" is closed by, or to, "Government."

4. This method of accounting, however necessary in the past, may be modified with advantage, now that the Military Department is an independent Department of Account, and that special machinery exists in the Imperial Books for gathering up the accounts of all Provinces and Departments. Obviously, a change in the detailed record must precede any improvement in the final summary, and the change must be general and not confined to one Department.

5. My proposal is, that every account with London in the Military Department be settled and closed in the Military Books, and that the same rule be followed in the Civil and Public Works Departments. The record would be under the following main headings:—

I.—*Her Majesty's Home Government*, in respect of receipts and charges unconnected with Indian revenues, and payable to, or recoverable from, the Treasury, War Office, Admiralty, or other Public Department in England.

II.—*Her Majesty's Colonial Governments*, in respect of transactions with the Colonies.

III.—*Her Majesty's Indian Government in London*, for the account with the Secretary of State for India.

These accounts would be closed in the Books of the respective Departments and Provinces by or to "Government," and there would be correspondent headings in the Imperial Books for incorporating the whole. The distinction between the several classes of transactions would thus be still preserved, whilst the adjustment would be simplified, and the Provincial and Departmental returns of receipts and payments on London account would also be diminished, as I shall presently show.

6. A reflex of the books of each Provincial Accountant General, and of the Military and Public Works Departments, is furnished to the Central Office of Accounts in the form of monthly abstracts of receipts and payments. If these abstracts, after reciting purely Indian transactions, were to exhibit those appertaining to London account according to the arrangement described in the preceding para. (supported with schedules and vouchers), nothing more would be required to enable the Central Office to frame a complete account, such as I have sketched in the enclosure A. In short, I would establish one general comprehensive account with London in the Central Office, and adapt, to that arrangement, the monthly returns which are now, and always must be, furnished by the Provincial and Departmental Account Offices

7. Or, if preferred, the several Provincial Accountants General, Military Accountants and Controllers of Public Works Accounts might be required to render to the Central Office, in addition to the monthly abstracts, separate monthly returns of transactions on London account, with schedules and

vouchers. The returns to be according to the form (A) proposed for the general account. No doubt, the transactions with London of the several Provinces and Departments greatly vary in character and extent, but, *mutatis mutandis*, the headings in the form will be found to meet all the requirements of the case.

8. Whether the facts be presented in the regular monthly abstracts, or in separate returns, the work of consolidation lies clearly with the Central Office. It is one of its special functions ; whilst the Secretary of State for India would doubtless find it more convenient to deal with one general account from a Department responsible for the accounts of the whole Empire, than with several accounts from as many local and departmental authorities.

9. If either of the alternative propositions stated in paras. 6 and 7 be adopted, there would be a considerable reduction in the number of Provincial and Departmental returns on London Account. This is shown more fully, as regards the Military Department, in enclosure B, and as regards the Civil and Public Works Departments, in enclosure C.

10. Another effect of the proposed change will be to relieve the Treasury Account Branch of the Comptroller General's Office of *part* of the London Account with which it need no longer be encumbered, leaving the Central Branch, where the *whole* account must in any case be recorded, to deal with it altogether.

11. I have throughout this paper kept in view a *monthly* account, not only because all Indian Accounts are now monthly, but because it is the most convenient arrangement. If however, the Secretary of State for India should desire half-yearly statements, they could be easily prepared by the Central Office, in addition to the monthly general account, which will afford all the requisites for prompt adjustment.

A.

Dr. FORM OF GENERAL ACCOUNT

Schedule Number.	RECEIPTS.	Bengal.			Madras.			Bombay.			Amount in Indian Currency.			Amount in British Currency.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	£.	s.	d.
	H M.'s Home Government—															
	Receipts for settlement with the War Office															
	For advances of British Pay recovered															
	For Mess Contributions															
	For expeditions to China															
	Miscellaneous															
	Receipts for settlement with the Admiralty															
	Ditto ditto Tre asury ...															
	H. M.'s Colonial Government—															
	Cape of Good Hope															
	China															
	West Indies															
	Natal															
	Labuan															
	H. M.'s Indian Government in London—															
	Receipts on account H. M.'s Indian Troop Ships															
	Family Remittances of the British Army															
	Officers															
	Men															
	Miscellaneous Remittances—															
	Officers															
	Men															
	Effects and Credits—															
	Officers															
	Men															
	Savings' Bank Balances															
	Remittances on account of the Indian Army—															
	Officers															
	Men															
	Savings' Bank Balances															
	Stamp Fees on Commissions ...															
	Bills on Secretary of State for Interest on Debt															
	Other Bills on Secretary of State ...															
	Miscellaneous Receipts—															
	Civil Department															
	Military Department															
	Public Works Department															
	Railways, as per separate account rendered for this month															
	Grand Total ...															

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CURRENT WITH LONDON. Cr.

Schedule Number.	Payments.	Bengal. Rs.	Bengal. A.	Bengal. P.	Madras. Rs.	Madras. A.	Madras. P.	Bombay. Rs.	Bombay. A.	Bombay. P.	Amount in Indian Currency. Rs.	A.	P.	Amount in British Currency. £	s.	d.
	H. M.'s Home Government—															
	Payments for settlement with the War Office															
	For arrears of British Pay, &c., disbursed in India															
	For Stipends of Chelsea Out pensioners															
	For Expeditions to China ...															
	For advances to British Troops proceeding to Europe or the Colonies															
	Passage Money of Officers ...															
	Miscellaneous															
	Payments for settlement with the Admiralty															
	Ditto ditto Treasury															
	H. M.'s Colonial Government—															
	Cape of Good Hope															
	China															
	West Indies															
	Natal															
	Labuan															
	H. M.'s Indian Government in London—															
	Bills drawn by the Secretary of State for Interest on debt															
	Other Bills drawn by the Secretary of State															
	Navy and other Bills recoverable in England															
	Payments in India on account of Receipts in England...															
	Advances in India for recovery in England															
	Advances and Payments on account of Her Majesty's Indian Troop Ships															
	Pensions to incumbents on Lord Clive's Fund															
	Miscellaneous Payments—															
	Civil Department															
	Military Department															
	Public Works Department ...															
	Railways, as per separate account rendered for this month															
	Grand Total ...															

Comptroller Genl. of Accounts.

B.

Bengal Presidency.

Statements and Accounts, &c., rendered to the Home Government from the Military Accountant's Office.

NOTE —The remarks in this paper apply also to such of these returns as are rendered at Madras and Bombay.

No	Intervals in which the Returns are made.	Description of the Returns.	Through whom rendered	Remarks.
1	Monthly ...	Statement of Claims against Officers of the Military Department submitted for recovery in England.	Controller of Military Accounts	Will be rendered as at present.
2	Ditto ...	Abstract of Remittances of Commissioned Officers and of Men of Her Majesty's British Regiments serving in India.	Ditto ditto...	These might be appended as schedules of the proposed monthly account with London, or they might be forwarded in anticipation of the account. In either case, the abstracts would be numbered, and there would be a reference to the respective numbers in the account.
3	Ditto ...	Abstract of Remittances of Commissioned and Warrant Officers of Her Majesty's Indian Army.	Ditto ditto...	
4	Ditto ...	Abstract of Remittances of Non-Commissioned Officers and Men of Her Majesty's Indian Army.	Ditto ditto...	
5	Ditto ...	Abstract of Savings' Bank Balances of Her Majesty's British Regiments.	Ditto ditto...	
6	Ditto ...	Abstract of Savings' Bank Balances of Her Majesty's Indian Army.	Ditto ditto...	
7	Ditto ...	Statement of sums credited and charged to Civil Department, Government of India, including transactions with Her Majesty's Imperial and Colonial Governments.	Comptroller General of Accounts	This return is intended to ensure agreement between the books of the Civil and Military Departments in respect of their transactions with each other, and need no longer include transactions with Her Majesty's Imperial Government, which it is proposed henceforth to exhibit in the general account with London.
8	Quarterly ...	Statement of Claims against Military Officers submitted for recovery in England upwards of twelve months, and to which no replies have been received.	Controller of Military Accounts.	Will remain as at present.
9	Ditto ...	Statement of sums recovered on account of Regimental Necessaries supplied to Corps by the Government of India.	Ditto ditto...	The Regimental Necessaries are sent out by the Secretary of State, and on receipt of the invoice the value is credited to London. The subsequent recovery from Regiments is a purely Indian transaction in no way affecting the account with London. This return may be discontinued with the permission of the Secretary of State.

10	Ditto ...	Statement of sums recovered on account of Stamp Duty on the Commissions of Indian Officers.	Ditto ditto...	Will be included in future in one of the schedules of the general account with London.
11	Ditto ...	Statement of sums recovered on account of surplus sea pay advances made by the War Department to Officers and Detachments for periods in excess of the time occupied by them in the voyage out.	Ditto ditto...	The information in these Statements has hitherto been also embodied in the Statement of Debits and Credits No. 13, and in the transactions with the Imperial Government No. 7. They will in future form schedules of the general account with London.
12	Ditto ...	Statement of arrears of British pay disbursed to Officers and Detachments for periods within the time occupied in the voyage out.	Ditto ditto...	
13	Ditto ...	Statement of Chelsea Out-pensioners who have received payment of their pensions in the Bengal Presidency.	Ditto ditto...	Will be rendered as schedules of the monthly account, with vouchers.
14	Ditto ...	Return of all Debits and Credits on account of British Troops.	Ditto ditto...	The necessity for this return will be altogether superseded by the monthly account with London, and schedules.
15	Half-yearly ..	Statements of Recoveries of Mess contributions from Officers and others provided with a passage to India.	Ditto ditto...	Will be rendered as schedules of the proposed monthly account with London.
16	Ditto ...	Statement of discharge purchase money from men of British Regiments.	Ditto ditto...	
17	Ditto ...	Statement of sums credited and charged in the Accounts of the Military Department, Bengal, to Account Current Secretary of State, London.	Comptroller General of Accounts.	The information contained in this statement will be afforded monthly in the proposed general account with London, which will also exhibit the Receipts and Payments on account of Her Majesty's Home and Colonial Governments. This return is therefore no longer necessary, but if a half-yearly statement be still desired, it should embrace the whole account, with any correcting entries made subsequently to the completion of the monthly return.
18	Annually ...	Statement of sums recovered by Paymasters of British Regiments and Commanding Officers of Artillery on account effects and credits, if amounting to more than £10 in each case, of deserters from British Regiments.	Controller of Military Accounts.	Will be included in the statement of effects and credits as a schedule of the monthly account with London.
19	Ditto ...	Statement of sums credited to London on the Military Books on account of Stores as per Invoices received from England.	Ditto ditto...	The remarks on No. 17 apply to these returns also.
20	Ditto ...	Supplementary Statement of sums credited and charged in the Accounts of the Military Department, Bengal, to Account Current Secretary of State, London.	Comptroller General of Accounts.	

C.

The effect of the proposed changes in the Civil and Public Works Departments.

CIVIL DEPARTMENT.

At present the Accountants General in the Civil Department exhibit all receipts and charges on account of Her Majesty's Home and Colonial Governments under the head "Government of India," and include the details with their regular monthly abstracts of receipts and payments to the treasury branch of the Comptroller General's Office. From these abstracts the treasury branch prepares an account of transactions with Her Majesty's Home and Colonial Governments for the Secretary of State.

2. The receipts and charges appertaining to the account with the Secretary of State for India are exhibited under "Account Current with London," and each Accountant General in the Civil Department renders a Half-yearly Statement of that account to the Secretary of State for India through the local Government.

3. The adjustment, in fact, of these two classes of transactions is similar to that followed in the Military Department, as described in paras. 2 and 3 of my note.

4. It is proposed, that in future there shall be a direct adjustment to Her Majesty's Home, Colonial, and Indian Governments, respectively, in the Provincial Books; that the transactions shall be exhibited in the monthly abstract of receipts and payments now rendered to the Central Office, or in separate returns, according to the Form A. Under either arrangement, the monthly and half-yearly returns described above will no longer be required.

PUBLIC WORKS DEPARTMENT.

5. The transactions with London of the Public Works Department, consist almost entirely of advances made to officers in England, and of the value of London Stores supplied to the Department; these are credited to London in the Books of Controllers of Public Works Accounts; thence they pass into the Books of the Accountant General, Public Works Department, who enters them in the monthly abstract of receipts and payments, which he renders to the Central Office of Accounts.

6. Nothing more is required: the monthly abstracts would suffice for every purpose of the general account with London, accompanied, whenever necessary, by schedules and vouchers, to facilitate adjustment by the Home Authorities. Or, if preferred, separate monthly returns of transactions with London would be forwarded to the Central Office by the several Controllers of Public Works Accounts, with schedules and vouchers. The transactions will probably be few and unimportant, as it is intended to write off, in the Home Accounts, the value of stores sent out to this country, as final charges against the Indian Revenues.

7. Under para. 14 of the Resolution of the Financial Department, No. 2189 of 20th April 1865, the Controllers of Public Works Accounts furnish Provincial Accountants General with half-yearly returns of receipts and payments on London account. These returns will no longer be required.

GEO. W. KELLNER.

BENGAL PRESIDENCY.

ACCOUNT CURRENT

WITH

LONDON

OF THE

MILITARY DEPARTMENT,

FOR THE MONTH

OF_____186 .

*No.*_____

Forwarded to the Comptroller General of Accounts
with the accompanying Schedules No._____to_____

Colonel,
Military Accountant.

CALCUTTA,
*The*_____*of*_____186 .

Bengal

ACCOUNT CURRENT with LONDON of the MILITARY

Item.	PARTICULARS.	Amount in Indian Currency				Amount in British Currency.					
		Rs	A	Rs.	A.	£	s	d.	£	s.	d
	HER MAJESTY'S HOME GOVERNMENT.										
	WAR OFFICE.										
A	To Advances of British Pay made in England recovered in India, *as per Schedule No.*——— *accompanying*										
B	„ Recoveries of Mess Contributions of Officers and others attached to British Corps, *as per Schedule No.*——— *accompanying* ...										
C	„ Receipts on account of Expeditions to China, *as per Schedule No.*———*accompanying*										
	First Expedition to China										
	Second ditto										
	Third ditto										
D	„ Miscellaneous Receipts, *as per Schedule No.*———*accompanying*										
	HER MAJESTY'S INDIAN GOVERNMENT IN LONDON.										
E	To Receipts on account of Her Majesty's Indian Troop Ships, *as per Schedule No.*——— *accompanying*										
F	„ Remittances of British Troops, *as per Abstract No* ———*for the month of* ———18										
	Family Remittances :—										
	Officers										
	Men										
	Miscellaneous Remittances :—										
	Officers										
	Men										
	Effects and Credits :—										
	Officers										
	Men										
G	„ Remittances of Savings' Bank Balances, *as per Statement No.*———*for the month of*———18———										
H	„ Remittances of Indian Army :— Family Remittances of Commissioned and Warrant Officers *as per General Roll No.* ———*for the month of*——— 18———										
	Ditto of Non-Commissioned Officers and Privates, *as per General Roll No.*——— *for the month of* ———										
	Savings' Bank Balances, Unexpended Pay and *bona fide* Savings of Invalids, *as per General Statement No.*——— *for the month of*———18——— ...										
I	„ Recoveries of Stamp Fees on Commissions *as per Schedule No.*———*accompanying*...										
J	„ Miscellaneous Receipts *as per Schedule No.*———*accompanying*										
	Total Rupees ...					... ...		£			

Presidency. **Cr.**

DEPARTMENT for the Month of _____ 186—.

Item.	PARTICULARS.	Amount in Indian Currency.				Amount in British Currency.					
		Rs.	A.	Rs.	A.	£	s.	d.	£	s.	d.
	HER MAJESTY'S HOME GOVERNMENT. WAR OFFICE.										
1	By Arrears of British Pay and Good Conduct Pay disbursed in India to Officers and others, *as per Schedule No.*——*accompanying*										
2	„ Payments to Chelsea Out-pensioners, *as per Schedule No.*——*accompanying* ...										
3	„ Disbursements on account of Expeditions to China, *as per Schedule No.*——*accompanying* :—										
	First Expedition										
	Second ditto										
	Third ditto										
4	„ Advances of pay to British Troops proceeding to Europe or the Colonies ... *as per Schedule No.*——*accompanying.*										
5	„ Passage Money of Officers proceeding to Europe ...										
6	„ Miscellaneous Disbursements										
	HER MAJESTY'S INDIAN GOVERNMENT IN LONDON.										
7	By Advances on account of Her Majesty's Indian Troop Ships, *as per Schedule No.*——*accompanying*										
8											
9											
10											
11	„ Pensions to Widows (late Lord Clive's Fund), *as per Schedule No.*——*accompanying*										
12	„ Miscellaneous Disbursements, *as per Schedule No.*——*accompanying*										
	Total Rupees ...					... ...		£			

Circular No. 60, dated 25th October 1867.

Under orders of the Government of India in the Financial Department, dated 10th instant, I have the honor to request that in your Monthly General Abstracts of Receipts and Disbursements rendered to this Office for 1867-68, as well as in the Abstracts for the last month of that year to be submitted to the Financial Department, you will be good enough to distinguish under the several heads of Service, except Education, Science and Art, the charges on account of Salaries from those for Establishments, instead of mixing them up, as at present, in one entry under each head of Service.

2. You are requested to furnish a memo. showing separately the charges on the above account, which have been combined in such of your Monthly Abstracts for 1867-68 as have already been rendered to this Office, and to correct your Office copies of those Returns accordingly.

Circular No. 61, dated 14th November 1867.

Referring to para. 2 of the Circular from this Office No. 12, dated 4th September 1865, directing the transmission of Original Schedules of Disbursements on account of the Military Department to the Military Accountant of the Presidency concerned, I have the honor to request, with the view to obviate the inconvenience now felt by the Civil Offices of Account from the want of duplicates in their respective Offices, that you will be good enough in future to retain copies of the returns previous to transmitting the originals to the Military Department.

Circular No. 62, dated 16th November 1867.

I have the honor to request that you will be good enough to instruct Treasury Officers under your control to honor and discharge all Drafts which may be drawn on them by the Pay Master to the Abyssinian Force, on account of remittances of Officers and men belonging to that Force.

2. The amounts of the Drafts should on payment be debited to the head of "Military Department, Bombay."

Circular No. 63, dated 25th November 1867.

It having been arranged with the Deputy Accountant General, Hyderabad, that Berar Pensioners residing in other Provinces, will in future be paid out of the revenues of those Districts by means of Transfer Receipts, drawn by the Political Treasury of the Resident at Hyderabad, in favor of Treasury Officers who may have to disburse the pensions, I have the honor to request that you will withdraw the Permanent Payable Orders, which may have been issued by you in favor of those Pensioners on Treasuries under your control, and forward them to the Deputy Accountant General, Hyderabad, to enable him to issue fresh orders in their stead on the Civil Treasury of the Resident in the Accounts of which the pensions in question will be adjusted in future.

Circular No. 64, dated 17th December 1867.*

I have the honor to forward copy of the Resolution of the Government of India, in the Financial Department No. 2738, dated 26th ultimo, stating that an Officer is about to be deputed by the British Government to Bombay for co-operating with the Officers of the Indian Government at that Presidency in examining the accounts of the expenditure incurred for the Abyssinian Expedition, and giving information as to the nature of the vouchers that should be sent to England to sustain those accounts.

2. In consequence of the above arrangement, I have the honor to request, in modification of the instructions conveyed in my letter of the 31st October last, that you will be good enough to debit the expenditure in question to the Bombay Government instead of to the Government of India, and forward your Monthly Statements with vouchers to the Accountant General of that Government, for incorporation with his Returns to be submitted to the India Office.

No. 2738.
GOVERNMENT OF INDIA.
FINANCIAL DEPARTMENT.
FORT WILLIAM, THE 26TH NOVEMBER 1867.

READ a Despatch from the Secretary of State for India, to the Government of Bombay, No 19, dated 7th October 1867.

RESOLUTION.

In a recent Despatch, the Right Hon'ble the Secretary of State for India notified, that the British Government would depute to Bombay an Officer well versed in the accounts of the Military and Naval Departments, in order to his co-operating with the

* See also the following Circular on the same subject.

Officers of the Indian Government at Bombay in examining the accounts of e expenditure incurred for the Expedition to Abyssinia, and giving information as to the nature of the vouchers that should be sent to England to sustain such accounts. The Governor General in Council is accordingly pleased to direct, that the Accountant General, Bombay, shall render all needful assistance to the Officer of the British Government in carrying out the instructions of the Home Government, and His Excellency further desires that similar instructions may be issued in the Military and Public Works Departments, to the Controller of Military Accounts, Bombay, and to the Local Controller of Public Works Accounts.

By careful attention in keeping all charges connected with the Expedition separate from the Indian accounts, the Governor General in Council trusts that there will be no difficulty in the Officers of Account furnishing, on demand, the fullest information regarding the expenses of the Expedition paid out of the Indian revenues, and in complying punctually with the instructions of the Secretary of State for the transmission to him of Monthly Statements of disbursements on account of the Abyssinian Expedition.

ORDER.

Ordered that a copy of the foregoing Resolution be forwarded to the Military and Public Works Departments for the issue of the necessary instructions to the Controllers of Military and Public Works Accounts, Bombay.

Ordered, also, that a copy be sent to the Comptroller General of Accounts and the Accountant General, Bombay.

Circular No. 65, dated 31st December 1867.

In continuation of my Circular No. 64, dated 17th instant, I have the honor to forward for your information and guidance, extract paragraphs 1 to 5 of a letter addressed to the Accountant General at Bombay by Mr. C. Turner, the Officer deputed to that Presidency by Her Majesty's Government, to scrutinize the charges of the Expedition to Abyssinia, together with the Form of the Monthly Lists in which the charges incurred by your Government on account of the Expedition should be communicated to the Accountant General at Bombay, with vouchers and other documents in support thereof.

2. The Lists are to be forwarded to Bombay as soon after the close of the month as practicable ; and your particular attention is drawn to paragraph 3 of Mr. Turner's letter, in regard to to the descriptions of vouchers required to sustain charges of

an extraordinary nature,—hire of transports, transmission of telegraphic messages, &c.

3. The charges in question being debitable to the "Government of Bombay" in your Accounts, it will be necessary for you to enter the totals of the Lists in your Monthly Account Current with that Presidency referring to the separate Lists in the debit entries.

4. Any receipts forming a credit to the Expedition should be duly shown at foot of the Monthly Lists of Charges above mentioned.

Extract paragraphs 1 *to* 5 *of a letter from* C. TURNER, ESQ., *to the Accountant General, Bombay, dated 5th December* 1867.

1. I beg to inform you that on the 2nd instant, I reported to the Secretary to Government, that the object of my mission to Bombay, *viz.*, that of facilitating the settlement of the whole of the Accounts of the Abyssinian Expedition, would, I conceived, be best attained by the whole of the charges of the Expedition being consolidated in a Monthly Account to be prepared at Bombay, and I suggested for the consideration of Government that such steps might be taken as would be necessary to ensure charges incurred in other Presidencies being incorporated with those brought to account in Bombay.

2. In furtherance of this object, I would propose that the several Heads of the Account Departments, both Civil, Military and Public Works, &c., in each Presidency, should merely render to Bombay, as soon after the expiration of each month as possible, a simple List (on a Form similar to the enclosed) of all such charges appertaining to their respective Departments as may be brought to account monthly, in order that—

Firstly.—They may be scrutinized by me as the Officer deputed by Her Majesty's Government for facilitating the settlement of the Accounts of the Expedition; and

Secondly.—That they may be included in a Monthly Account of the expenditure of the Expedition to be prepared at Bombay.

3. Much time would doubtless be saved if copies of correspondence bearing upon charges other than of an ordinary nature are attached to the payment vouchers, and I would suggest that with the first payments of the hire of transports taken up by Government, a copy of the Charter Party should be annexed to the payment vouchers; and as regards public telegraphic messages, that a certificate should be given on a monthly Abstract thereof by the Head of the Department transmitting the messages, to the effect that they had been incurred solely in connection with the expedition.

4. I shall be glad if you will give the necessary directions for the Form alluded to in the 2nd paragraph, to be used in your Department, and if you will communicate the substance of this letter to the Comptroller General of Accounts, asking that Officer to be pleased to give the requisite instructions for its adoption by the Accountants General of the other Presidencies, and for the several Military and Public Works Departments to follow the same course.

5. It will save much time, should, upon receipt of the Monthly Statements, further information be required upon certain items included therein, if I can communicate direct to the Heads of the several Account Departments concerned.

Presidency of _____

Office of _____

ABYSSINIAN EXPEDITION.

List of charges incurred on account of the Abyssinian Expedition, with the vouchers and other documents in support thereof, as brought to account in the month of _____ 186 , referred for any observations thereon by the Officer deputed to scrutinize the same by Her Majesty's Government, and for incorporation in the General Monthly Account of the Expenditure of the Expedition prepared at Bombay.

*Presidency of*_____
*Office of*_____
_____186 .

List of charges incurred on account of the Abyssinian the month of 186 , *referred for any for incorporation in the General Monthly Account of*

No. of Voucher.	Date of Payment.	Treasury or Office paid at.	To whom paid.	Nature of charge.

Expedition, with the Vouchers and other Documents in support thereof as brought to account in observations thereon by the Officer deputed to scrutinize the same by H. M.'s Government, and the Expenditure of the Expedition prepared at Bombay.

Amount.	Total.	WILL BE FILLED IN AT BOMBAY. Head of Service.	REMARKS.

List of charges incurred on account of

No. of Voucher.	Date of payment.	Treasury or Office paid at.	To whom paid.	Nature of charge.

the Abyssinian Expedition, &c.—(continued)

Amount.	Total	WILL BE FILLED IN AT BOMBAY Head of Service	REMARKS

List of charges incurred on account of

No. of Voucher.	Date of payment.	Treasury or Office paid at.	To whom paid.	Nature of charge.

the Abyssinian Expedition, &c.—(continued.)

Amount.	Total.	WILL BE FILLED IN AT BOMBAY. Head of Service.	REMARKS.
Rupees.			

(Signed) _____

Accountant General Military Accountant,

or Acctt. Genl., Public Works Dept.

Circular No. 66, dated 7th January 1868.

The Branch Treasury at Nowgong, subordinate to the Treasury at Humeerpore, having been authorized to issue drafts on other treasuries, and cash those that are drawn upon it, I have the honor to request with reference to para. 2 of the Circular from this Office No. 50, dated 28th March last, that the star affixed against that treasury in the list of treasuries under the Government of the North-Western Provinces, at page 58, Appendix W. of the Rules for regulating Bills of Exchange—Revised Edition, may be omitted.

Circular No. 67, dated 5th February 1868.

Under orders of the Government of India in the Financial Department No. 359, dated 17th ultimo, I have the honor to request that you will credit under Law and Justice, from 1868-69 all realizations of fines and penalties imposed by Judicial Officers under the Abkaree and Stamp Acts.